



General Assembly

January Session, 2005

Amendment

LCO No. 7918

HB0697307918HDO

Offered by:
REP. STAPLES, 96th Dist.

To: Subst. House Bill No. 6973

File No. 589

Cal. No. 422

**"AN ACT CONCERNING REPORTING REQUIREMENTS FOR TAX
EXPENDITURES."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (51) of section 12-81 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage*):

6 (51) (a) Structures and equipment acquired after July 1, 1965, for the
7 treatment of industrial waste before the discharge thereof into any
8 waters of the state or into any sewerage system emptying into such
9 waters, the primary purpose of which is the reduction, control or
10 elimination of pollution of such waters, certified as approved for such
11 purpose by the Commissioner of Environmental Protection. For the
12 purpose of this subdivision "industrial waste" means any harmful
13 thermal effect or any liquid, gaseous or solid substance or combination
14 thereof resulting from any process of industry, manufacture, trade or
15 business, or from the development or recovery of any natural resource;

16 (b) Any [person claiming] owner or lessee of water pollution control
17 structures and equipment who wishes to claim the exemption
18 provided under this subdivision for any assessment year shall, on or
19 before the first day of November in such assessment year, file such
20 certification by the Commissioner of Environmental Protection, as
21 required under subparagraph (a) of this subdivision, with the assessor
22 or board of assessors in the town in which such structures and
23 equipment are located. Failure to file such certification within the time
24 limitation prescribed herein shall constitute a waiver of the right to
25 such exemption for such assessment year. Such certification shall not
26 be required for any assessment year following that for which initial
27 certification is filed, provided if such structures and equipment are
28 altered in any manner, such alteration shall be deemed a waiver of the
29 right to such exemption until such certification, applicable with respect
30 to the altered structures and equipment, is filed and the right to such
31 exemption is established as required initially.

32 Sec. 2. Subdivision (52) of section 12-81 of the general statutes is
33 repealed and the following is substituted in lieu thereof (*Effective from*
34 *passage*):

35 (52) (a) Structures and equipment acquired by purchase or lease
36 after July 1, 1967, for the primary purpose of reducing, controlling or
37 eliminating air pollution, certified as approved for such purpose by the
38 Commissioner of Environmental Protection. Said commissioner may
39 certify to a portion of structures and equipment so acquired to the
40 extent that such portion shall have as its primary purpose the
41 reduction, control or elimination of air pollution;

42 (b) Any [person claiming] owner or lessee of air pollution control
43 structures and equipment who wishes to claim the exemption
44 provided under this subdivision for any assessment year shall, on or
45 before the first day of November in such assessment year, file such
46 certification by the Commissioner of Environmental Protection, as
47 required under subparagraph (a) of this subdivision, with the assessor
48 or board of assessors in the town in which such structures and

49 equipment are located. Failure to file such certification within the time
50 limitation prescribed herein shall constitute a waiver of the right to
51 such exemption for such assessment year. Such certification shall not
52 be required for any assessment year following that for which initial
53 certification is filed, provided if such structures and equipment are
54 altered in any manner, such alteration shall be deemed a waiver of the
55 right to such exemption until such certification, applicable with respect
56 to the altered structures and equipment, is filed and the right to such
57 exemption is established as required initially."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-81(51)
Sec. 2	<i>from passage</i>	12-81(52)